IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

MONDAY, THE 15TH JANUARY 2007 / 25TH PAUSHA 1928

WP(C).No. 1579 of 2007(K)

PETITIONER:

ROHINI ENGINEERING COMPANY,
PLOT NO.102 A, MAJOR INDUSTRIAL DEVELOPMENT AREA,
SOUTH KALAMASSERY, COCHIN, REPRESENTED BY
IT'S AUTHORISED SIGNATORY URMILA RANJIT.

BY ADV. SRI.PREMJIT NAGENDRAN

RESPONDENT:

THE COMMERCIAL TAX OFFICER,
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER SRI.SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C) NO. 1579 OF 2007

Dated this the 15th day of January, 2007

J U D G M E N T

Petitioner is aggrieved by Exhibit P3 notice issued under Section 17(3) of the KGST Act. The application seeking permission for payment of tax under Section 7(7A) in Form 21(B) was rejected without passing a separate order. If a separate order is passed, according to him he has got right of revision. But since he has already dealt with 21B application as well, in the present notice under Section 17(3) he apprehends that a revision if filed, may be turned down to be one filed against notice 17(3) in which event he will have no remedy other than by filing this writ petition.

2. Heard the learned Government Pleader also.

3. It is true that by Exhibit P3 notice his application in Form 21B has also been dealt with and rejected. The Commercial Tax Officer ought to have passed a separate order. However, now that he has already passed an order to the extent he has dealt with the claim under Form 21B, be considered as a separate order for the purpose of enabling the petitioner to seek statutory remedies. In

case petitioner prefers a revision against Exhibit P3, to the extent it reject his claim for the benefit of 21B claim, the revisional authority shall entertain the same and dispose of the same on merits. Further proceedings pursuant to Exhibit P3 be deferred for a period of two weeks. It is for the petitioner to work out his statutory remedies as directed.

Writ petition is disposed of as above.

P.R.RAMAN, JUDGE

Rp